

Allowable Expenditures

Allowable expenditures include those that support the transportation planning process and are used to carry out the metropolitan planning provisions of 23 U.S.C. 134. Typical expenditures are itemized in tables A and B and include:

- Salaries and payroll additive costs, transportation expenses, and office and other expendable supplies for all work provided for in the *approved* (unified) planning work program (U/PWP).
- Printing, copying, computer processing, mapping and aerial photography costs as required for carrying out the work provided for in the approved PWP.
- Purchases of special equipment (i.e. traffic counters) and materials required for carrying out the work specified in the PWP. Purchases must be in accordance with the requirements in 49 CFR 18, and regulations relating to minority business enterprises (MBE).
- Reimbursement of other LPA agencies, municipalities, counties, regional and state agencies for authorized expenses incurred in conducting work provided for in the PWP.
- Auditing costs associated with fulfilling the requirements of OMB Circular A-133.

Table A. Allowable Costs

1. Accounting
2. Advertising
3. Advisory Councils
4. Audit Service
5. Bonding
6. Budgeting
7. Building Lease Management
8. Central Stores
9. Communications
10. Compensation for General Services
11. Depreciation and Use Allowances
12. Disbursing Service
13. Employee Fringe Benefits
14. Employee Morale, Health and Welfare Costs
15. Exhibits
16. Legal Services
17. Maintenance and Repair
18. Materials and Supplies
19. Memberships, Subscriptions and Professional Activities
20. Motor Pools
21. Payroll Preparation
22. Personnel Administration
23. Printing and Reproduction
24. Procurement service
25. Taxes
26. Training and Education
27. Transportation
28. Travel

Table B. Costs Allowable with Review of Transportation Planning Branch

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| 1. Computers and Equipment | 5. Building Space and Related Facilities |
| 2. Capital Expenditures | 6. Insurance and Indemnifications |
| 3. Management Studies | 7. Pre-agreement Costs |
| 4. Professional Services | 8. Proposal Costs |

Table C. Unallowable Costs

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| 1. Bad Debts | 6. Contingencies |
| 2. Contributions and Donations | 7. Entertainment |
| 3. Fines and Penalties | 8. Governor's Expenses |
| 4. Interest and Other Financial Costs | 9. Legislative Expenses |
| 5. Under-recovery of Costs Under Grant agreements | |